

**PUBLIC HEALTH FOUNDATION
ENTERPRISES, INC.
DBA HELUNA HEALTH**



Heluna Health[®]

**EMPOWERING POPULATION
HEALTH INITIATIVES SINCE 1969**

**CONSOLIDATED FINANCIAL
STATEMENTS AND INDEPENDENT
AUDITOR'S REPORT, SCHEDULE OF
EXPENDITURES OF FEDERAL
AWARDS AND INDEPENDENT
AUDITOR'S REPORTS REQUIRED BY
THE U.S. OFFICE OF MANAGEMENT
AND BUDGET ("OMB") UNIFORM
ADMINISTRATIVE REQUIREMENT,
COST PRINCIPLES, AND AUDIT
REQUIREMENTS FOR FEDERAL
AWARDS ("UNIFORM GUIDANCE")
YEARS ENDED JUNE 30, 2022 AND 2021**

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)**

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Independent Auditor's Report

To the Board of Directors
Public Health Foundation Enterprises, Inc.
DBA Heluna Health

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Public Health Foundation Enterprises, Inc., DBA Heluna Health ("Heluna Health"), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Heluna Health as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Heluna Health and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The financial statements of 315 Washington Street Owner LLC were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Heluna Health's ability to continue as a going concern for one year after the date that the consolidated financial statements are issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Heluna Health's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Heluna Health's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated

financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2022 on our consideration of Heluna Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Heluna Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Heluna Health's internal control over financial reporting and compliance.

CohnReznick LLP

Los Angeles, California
November 11, 2022

FINANCIAL SECTION

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Consolidated Statements of Financial Position
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and cash equivalents	\$ 24,112,026	\$ 8,402,307
Contracts receivable, net of allowance for doubtful accounts of \$92,210 and \$9,595, respectively	252,204,295	64,034,004
Prepaid expenses and other	3,828,017	2,878,415
Advances to programs (Note 4)	13,997,162	126,513,790
Deferred rent	-	186,599
Property and equipment, net (Note 5)	6,454,715	3,802,206
Total assets	\$ 300,596,215	\$ 205,817,321
Liabilities		
Accounts payable and accrued expenses	\$ 224,342,805	\$ 31,849,302
Accrued payroll and related liabilities (Note 6)	18,337,937	15,244,463
Agency and other funds payable (Note 7)	15,481,354	10,295,125
Advance on grantor payments	3,127,522	3,153,570
Accountability for program assets	2,716,285	3,489,870
Deferred rent	26,530	-
Deferred revenue	15,335,067	127,326,336
Capital leases obligations (Note 8)	8,771	18,975
Loan payable (Note 11)	1,986,844	-
Total liabilities	281,363,115	191,377,641
Commitments and contingencies (Notes 12, 13, 14 and 15)		
Net Assets		
Without donor restrictions	19,233,100	14,439,680
With donor restrictions	-	-
Total net assets	19,233,100	14,439,680
Total liabilities and net assets	\$ 300,596,215	\$ 205,817,321

See accompanying independent auditor's report and notes to consolidated financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Consolidated Statement of Activities
For the Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and support			
Governmental service contracts	\$ 1,570,474,743	\$ -	\$ 1,570,474,743
Private contracts	8,420,910	-	8,420,910
Management fees	23,429,186	-	23,429,186
Other income (loss)	(33,351)	-	(33,351)
Contributions	84,686	-	84,686
In-kind contributions	180,982	-	180,982
	<hr/>	<hr/>	<hr/>
Total revenues and support	1,602,557,156	-	1,602,557,156
Expenses			
Program services	1,577,150,107	-	1,577,150,107
Supporting services			
Management and general	20,313,371	-	20,313,371
Fundraising	300,258	-	300,258
	<hr/>	<hr/>	<hr/>
Total expenses	1,597,763,736	-	1,597,763,736
Change in net assets	4,793,420	-	4,793,420
Net assets at beginning of the year	<hr/> 14,439,680	<hr/> -	<hr/> 14,439,680
Net assets at end of the year	<u>\$ 19,233,100</u>	<u>\$ -</u>	<u>\$ 19,233,100</u>

See accompanying independent auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Consolidated Statement of Activities
For the Year Ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and support			
Governmental service contracts	\$ 582,228,221	\$ -	\$ 582,228,221
Private contracts	6,135,147	-	6,135,147
Management fees	19,455,027	-	19,455,027
Other income (loss)	75,788	-	75,788
Contributions	70,352	-	70,352
In-kind contributions	49,148	-	49,148
Restrictions released	278,426	(278,426)	-
	<u>608,292,109</u>	<u>(278,426)</u>	<u>608,013,683</u>
Expenses			
Program services	586,124,657	-	586,124,657
Supporting services			
Management and general	16,774,406	-	16,774,406
	<u>602,899,063</u>	<u>-</u>	<u>602,899,063</u>
Change in net assets	5,393,046	(278,426)	5,114,620
Net assets at beginning of the year	<u>9,046,634</u>	<u>278,426</u>	<u>9,325,060</u>
Net assets at end of the year	<u>\$ 14,439,680</u>	<u>\$ -</u>	<u>\$ 14,439,680</u>

See accompanying independent auditor's report and notes to consolidated financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2022

	<u>Program Services</u>					<u>Supporting Services</u>		<u>Total</u>
	Epidemiology and Laboratory Capacity for Infectious Diseases Schools	Epidemiology and Laboratory Capacity for Infectious Diseases	Women, Infants and Children Supplemental Nutrition Program	All Other Programs	Program Subtotal	Management and General	Fundraising	
Salaries and related expenses:								
Salaries	\$ 290,386	\$ 21,142,583	\$ 30,962,064	\$ 89,433,659	\$ 141,828,692	\$ 11,121,491	\$ 210,741	\$ 153,160,924
Employee benefits	53,305	4,337,908	9,701,514	19,598,420	33,691,147	2,550,071	27,923	36,269,141
Payroll taxes	23,932	1,657,663	2,599,536	7,423,720	11,704,851	843,177	16,613	12,564,641
Other expenses:								
Advertising and promotion	20,625	1,906,648	28,531	1,247,790	3,203,594	25,739	-	3,229,333
Conference, conventions and meetings	-	80,058	170,354	435,574	685,986	208,907	989	895,882
Depreciation	-	406,412	360,587	297,493	1,064,492	410,943	-	1,475,435
Equipment rental and maintenance	-	405,721	41,670	168,101	615,492	80,801	-	696,293
In-kind supplies	-	-	180,982	-	180,982	-	-	180,982
Information technology	533	142,560	999,085	1,329,617	2,471,795	1,282,548	950	3,755,293
Insurance	-	-	33,226	498,124	531,350	612,579	-	1,143,929
Interest	-	-	-	-	-	34,138	-	34,138
Memberships and subscriptions	-	38,416	21,343	37,994	97,753	127,591	5,870	231,214
Occupancy	-	5,242	4,323,129	3,184,595	7,512,966	1,038,229	4,846	8,556,041
Office expense	44	51,135	400,928	458,221	910,328	467,036	1,697	1,379,061
Outside services	5,952	333,677	17,616	2,776,524	3,133,769	913,843	-	4,047,612
Professional fees	-	4,987	6,150	6,761,094	6,772,231	438,878	27,206	7,238,315
Subcontractors	-	11,491,055	81,800	42,910,170	54,483,025	-	-	54,483,025
Subrecipients	708,034,527	588,611,656	90,000	5,458,424	1,302,194,607	-	-	1,302,194,607
Supplies	2,433	1,835,258	772,293	2,441,043	5,051,027	-	-	5,051,027
Travel	-	101,710	95,448	818,862	1,016,020	157,400	3,423	1,176,843
	<u>\$ 708,431,737</u>	<u>\$ 632,552,689</u>	<u>\$ 50,886,256</u>	<u>\$ 185,279,425</u>	<u>\$1,577,150,107</u>	<u>\$ 20,313,371</u>	<u>\$ 300,258</u>	<u>\$ 1,597,763,736</u>

See accompanying independent auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2021

	<u>Program Services</u>					<u>Supporting Services</u>	<u>Total</u>
	Epidemiology and Laboratory Capacity for Infectious Diseases	Women, Infants and Children Supplemental Nutrition Program	County of Santa Clara COVID-19 Response	All Other Programs	Program Subtotal	Management and General	
Salaries and related expenses:							
Salaries	\$ 11,985,860	\$ 28,925,398	\$ 7,850,961	\$ 68,500,946	\$ 117,263,165	\$ 9,358,167	\$ 126,621,332
Employee benefits	2,139,907	9,120,332	1,232,241	13,762,013	26,254,493	1,979,168	28,233,661
Payroll taxes	976,647	2,446,897	658,368	5,837,595	9,919,507	683,575	10,603,082
Other expenses:							
Advertising and promotion	434,299	26,496	-	1,369,243	1,830,038	37,716	1,867,754
Conference, conventions and meetings	100,965	339,169	633	210,286	651,053	37,021	688,074
Contributions	-	-	-	-	-	250,000	250,000
Depreciation	401,245	334,642	-	287,912	1,023,799	323,001	1,346,800
Equipment rental and maintenance	68,186	23,490	-	194,340	286,016	27,894	313,910
In-kind supplies	-	11,262	-	-	11,262	37,886	49,148
Information technology	82,601	787,657	17,179	1,367,930	2,255,367	1,121,751	3,377,118
Insurance	-	32,085	19,940	324,804	376,829	499,230	876,059
Memberships and subscriptions	39,321	33,574	-	30,832	103,727	133,213	236,940
Occupancy	-	4,600,067	-	3,981,661	8,581,728	903,107	9,484,835
Office expense	7,782	175,887	-	437,890	621,559	294,159	915,718
Outside services	5,383	14,966	64,643	1,269,899	1,354,891	628,948	1,983,839
Professional fees	18,560	4,150	-	6,761,037	6,783,747	442,351	7,226,098
Subcontractors	10,599,446	575	-	8,271,490	18,871,511	-	18,871,511
Subrecipients	379,964,293	-	-	4,903,095	384,867,388	-	384,867,388
Supplies	1,350,349	754,325	-	2,328,503	4,433,177	-	4,433,177
Travel	77,600	70,179	23,126	464,495	635,400	17,219	652,619
	<u>\$ 408,252,444</u>	<u>\$ 47,701,151</u>	<u>\$ 9,867,091</u>	<u>\$ 120,303,971</u>	<u>\$ 586,124,657</u>	<u>\$ 16,774,406</u>	<u>\$ 602,899,063</u>

See accompanying independent auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Consolidated Statements of Cash Flows
For the Years Ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities		
Change in net assets	\$ 4,793,420	\$ 5,114,620
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,475,436	1,346,800
Changes in operating assets and liabilities:		
Contracts receivable	(188,170,291)	(44,960,531)
Prepaid expenses and other	(949,602)	(413,918)
Advances to programs	112,516,628	(126,513,790)
Accounts payable and accrued expenses	192,493,503	25,414,283
Accrued payroll and related liabilities	3,093,474	6,091,620
Agency and other funds payable	5,186,229	1,597,263
Advance on grantor payments	(26,048)	(109,362)
Accountability for program assets	(773,585)	877,483
Deferred rent	213,129	(225,279)
Deferred revenue	(111,991,269)	127,033,259
	17,861,024	(4,747,552)
Net cash provided by (used in) operating activities		
Cash flows from investing activities		
Acquisition of fixed assets	(4,127,945)	(2,271,072)
	(4,127,945)	(2,271,072)
Net cash used in investing activities		
Cash flows from financing activities		
Proceeds from loan	2,200,000	-
Principal repayments related to loan	(213,156)	-
Principal repayments related to capital leases	(10,204)	(9,591)
	1,976,640	(9,591)
Net cash provided by (used in) financing activities		
Net increase (decrease) in cash and cash equivalents	15,709,719	(7,028,215)
Cash and cash equivalents, beginning of year	8,402,307	15,430,522
Cash and cash equivalents, end of year	\$ 24,112,026	\$ 8,402,307
Supplemental disclosure of cash flow information		
Interest Paid	\$ 22,533	\$ -

See accompanying independent auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

1. Organization

Public Health Foundation Enterprises, Inc. is a California non-profit corporation established on August 6, 1968. On September 25, 2017, Heluna Health began using a fictitious business name (doing business as “DBA”) for Public Health Foundation Enterprises, Inc., DBA Heluna Health (the “Organization” or “Heluna Health”). The mission of Heluna Health is to enable population health initiatives to improve the health and well-being of the communities it serves through programs and support services.

Substantially all of Heluna Health’s revenue is received from annually renewable government funded contracts or grants, as well as private grantors and foundations, the majority of which are based in California.

On October 22, 2021 the Organization created a wholly-owned special purpose entity “315 Washington Street Owner LLC” to hold the asset of a building that was purchased on November 15, 2021. The building provides workspaces for employees of Heluna Health.

2. Summary of Significant Accounting Policies

Heluna Health prepares its consolidated financial statements using the accrual basis of accounting, in accordance with generally accepted accounting principles (“GAAP”) in the United States of America for non-profit entities.

Consolidated Financial Statement Presentation

The consolidated financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on uses that are placed by its donors, as follows:

- *Net Assets without donor restrictions* – Net assets without donor restrictions are resources available to support operations. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of Heluna Health, the environment in which it operates, the purposes specified in its corporate documents, its application for tax-exempt status and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.
- *Net Assets with donor restrictions* – Net assets subject to restrictions by a donor or by law for use for a particular purpose or in a particular future period. When a donor’s restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the consolidated financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition or contribution of capital assets are reported as net assets with donor restrictions until the specified asset is placed in service by Heluna Health, unless the donor provides more specific directions about the period or purpose of its use.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

Consolidated Financial Statement Presentation (continued)

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the use of the related resources is subject to donor restrictions. All uses of restricted net assets would be reported on the statement of activities as restrictions released in the total revenue, and as decreases in net assets with donor restrictions.

During the year ended June 30, 2020, Heluna Health received \$1,000,000 of donor-restricted contributions. Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by donors. Donor-restricted funds of \$278,426 associated with this contribution were released from restriction in the year ended June 30, 2021. There were no donor restricted funds as of June 30, 2022 and 2021.

Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized as revenue until the condition on which they depend has been substantially met. At June 30, 2022 and 2021, Heluna Health had approximately \$1.8 billion and \$2.5 billion, respectively, in conditional promises to give through October 2024, which consist primarily of governmental service contract awards mostly related to the COVID-19 response.

Principles of consolidation

The consolidated financial statements include the accounts of Heluna Health and its wholly-owned subsidiary, 315 Washington Street Owner LLC. All significant inter-company accounts and transactions have been eliminated in consolidation.

Cash and Cash Equivalents

Heluna Health considers all cash and highly-liquid financial instruments with original maturities of three months or less to be cash and cash equivalents. Heluna Health maintains cash accounts with high-credit quality financial institutions. At times, such cash and cash equivalents may be in excess of the Federal Deposit Insurance Corporation (“FDIC”) insurance limit of \$250,000.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

Contracts Receivable

Contracts receivable consist of expenses incurred by Heluna Health in connection with the federal, state and local government and unconditional private enterprise awards for which individual applicable award agreements stipulate payment to Heluna Health on a reimbursement basis. The payment of such receivables generally occurs within one year from which expenses are incurred. The allowance for doubtful accounts is an estimate calculated by management based on grant and contract specific reserves, if any, and the age of overall grants and contracts receivable. Once a grant or contract receivable is deemed uncollectible, it is expensed as bad debt against the allowance for doubtful accounts.

Property and Equipment

Property and equipment are reported in the statements of financial position at cost, if purchased, and at fair value at the date of donation, if donated. Property and equipment are capitalized if they have a cost of \$5,000 or more, and useful lives when acquired of more than one year. Repairs and maintenance that do not significantly increase the useful life of the asset are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Building	39 years
Furniture and equipment	5 years
Leasehold improvements	5 years
Computer equipment and software	3 years

Capital leases are recorded at the lesser of the minimum lease payments or the fair market value of the equipment at the inception of the lease agreement. Depreciation expense includes the depreciation of assets recorded as capital leases.

Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the asset to future net cash flows, undiscounted and without interest, expected to be generated by the asset. If an asset is determined to be impaired, impairment expense to be recognized is measured as the amount by which the carrying value of the asset exceeds its fair value. No impairment losses were recognized in the consolidated financial statements for the years ended June 30, 2022 and 2021.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

Program Assets

Heluna Health acquires equipment and other capitalized assets that are necessary to support program initiatives. Generally, the grantors retain legal title of certain program equipment acquired by Heluna Health during the contract period and it is not probable that Heluna Health will be permitted to keep the assets when the contract terminates. However, Heluna Health has the “right to use” the property during the contract period and use of the assets are not restricted in any way, except as required by the grant agreement. When program equipment is acquired, Heluna Health records the fixed asset at cost and a corresponding liability equal to the cost of the acquired asset. The asset and liability are amortized into depreciation expense and grant revenue, respectively, on a straight-line basis over the term of the contract. Program equipment liabilities, net of accumulated amortization, at June 30, 2022 and 2021 were \$2,364,114 and \$3,144,168, respectively, and are included in accountability for program assets on the accompanying statements of financial position.

Heluna Health capitalizes program leasehold improvements when the costs are incurred and records a corresponding liability. The asset and deferred revenue are amortized into depreciation expense and grant revenue on a straight-line basis over the shorter of the term of the lease or the estimated period in which it will provide benefit. Program leasehold improvements, net of depreciation, at June 30, 2022 and 2021 were \$7,001 and \$8,369, respectively, and are included in property and equipment in the accompanying statements of financial position.

At times, Heluna Health enters into facility lease agreements on behalf of the grantor, where Heluna Health has the ability to negotiate all terms of the contract. When the lease agreement requires a security deposit, these deposits are paid by Heluna Health and billed to the grantor. At the time of payment, Heluna Health records operating lease deposits as an asset and a corresponding liability due to the grantor, as these amounts will be refunded to the grantor at the end of the lease when they are returned to Heluna Health from the lessor. Total program lease deposits and payables at June 30, 2022 and 2021 were \$352,171 and \$345,702, respectively, and are included in prepaid expenses and other and accountability for program assets on the accompanying statements of financial position.

Advance on Grantor Payments

Advance on grantor payments consists of federal, state and local government and conditional private enterprise award amounts received in advance of the incurrence of corresponding program expenses, in accordance with applicable award agreements. Such liabilities are generally short-term in nature, whereby advanced funds are mostly not received more than one year ahead of the incurrence of related expenses.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

Accrued Vacation

Headquarters' employees can accrue up to a maximum of two times the employee's current annual vacation accrual rate. All program employees may accrue up to a maximum of 1.75 times the employee's current annual vacation accrual rate. Total accrued vacation at June 30, 2022 and 2021 was \$5,107,904 and \$5,413,985, respectively, and is included in accrued payroll and related liabilities on the accompanying statements of financial position. If accrued vacation is not used, such benefits are paid at the time that employment is terminated.

Government and Private Contract Revenue

Government and private contract revenue is recognized as costs are incurred for grants or contracts. Government revenue from federal agencies is subject to independent audit under the Office of Management and Budget Uniform Guidance and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant. Based on prior experience, management believes that costs ultimately disallowed, if any, would not materially affect the financial position of Heluna Health.

Functional Expense Recognition and Allocation

The costs of providing programs and other activities are summarized on a functional basis in the statements of activities and statements of functional expenses and tracked separately in Heluna Health's financial accounting system. As such, expenses incurred by a specific program or support services are identified and charged directly to the applicable functional category.

Income Taxes

Heluna Health is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and California income taxes under section 23701(d) of the California Revenue and Taxation Code on its income other than for unrelated business income. 315 Washington Street Owner LLC, a subsidiary of Heluna Health, is also exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and California income taxes under section 23701(d) of the California Revenue and Taxation Code on its income other than for unrelated business income. 315 Washington Street Owner LLC is a single member LLC, which is considered a disregarded entity.

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Notes to Consolidated Financial Statements
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2. Summary of Significant Accounting Policies (continued)

Management evaluates uncertainty in income taxes for tax positions taken or expected to be taken in the course of preparing Heluna Health's tax returns to determine whether the tax positions are "more-likely-than-not" of being sustained by the applicable tax authority. Tax positions deemed to meet the more-likely-than-not threshold are required to be recorded as a tax benefit or expense in the current year. Additionally, this interpretation provides guidance on de-recognition, classification, interest and penalties, disclosure and transition. There were no uncertain tax positions that were considered more-likely-than-not of being sustained by applicable tax authorities as of June 30, 2022 and 2021. Heluna Health's federal and state income tax returns prior to 2019 and 2018, respectively, are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

Use of Estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the consolidated financial statements. On an ongoing basis, management evaluates the estimates and assumptions based upon historical experience and various other facts and circumstances. Management believes that the estimates and assumptions are reasonable; however, the actual results could differ from those estimates.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-02 *Leases (Topic 842)* which requires lessees to recognize most leases on the statement of financial position. This is expected to increase both reported assets and liabilities. The new lease standard does not substantially change lessor accounting. ASU 2016-02 is effective for fiscal years beginning after December 15, 2019. The FASB issued ASU 2020-05 *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities* in June 2020 which deferred the effective date of the original ASU 2016-02 to fiscal years beginning after December 15, 2021. This standard first becomes effective for Heluna Health for its fiscal year 2023. Early adoption is permitted for consolidated financial statements that have not been previously issued. Lessees and lessors will be required to apply the new standard at the beginning of the earliest period presented in the consolidated financial statements in which they first apply the new guidance, using a modified retrospective transition method. The requirements of this standard include a significant increase in required disclosures. The FASB issued several amendments which affect the original guidance in ASU 2016-02. The transition requirements are the same as in ASU 2016-02. Management is currently evaluating the impact ASU 2016-02 will have on the consolidated financial statements and related disclosures.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

In September 2020, the FASB issued ASU 2020-07 *Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* that enhances the presentation and disclosure requirements for contributed nonfinancial assets. Heluna Health implemented ASU 2020-07 during fiscal year 2022. Management noted it does not have a material impact on the consolidated financial statements.

3. Fair Value Measurements

Heluna Health reports its fair value measurements using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The three levels of inputs used to measure fair value are as follows:

- *Level 1* - Quoted prices for identical assets or liabilities in active markets to which the Organization has access at the measurement date.
- *Level 2* - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
- *Level 3* - Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

At June 30, 2022 and 2021, Heluna Health held no investments that were required to be valued using the above fair value measurements. The carrying amounts of cash and cash equivalents, accounts receivable and liabilities approximate fair value because of the terms and relatively short maturity of these financial instruments.

4. Advances to Programs

Advances to programs consist of payments made to federal, state and local agencies for which individual applicable award agreements stipulate payment from Heluna Health to the receiving agency in advance of expenses incurred. The advance is recognized as revenue as expenses are incurred and reported. The initial receipt of award agreement advance from program funder to Heluna Health is included in deferred revenue.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

4. Advances to Programs (continued)

During Heluna Health’s fiscal year ended June 30, 2021, the Organization advanced a total of approximately \$366.9 million to subrecipients as part of the CDC Cooperative Agreement for the Epidemiology and Laboratory Capacity for Infectious Diseases Program towards COVID-19 response efforts. This initial amount was recognized as advances to programs with the corresponding offset included in deferred revenue in the accompanying statements of financial position. The advances to program and deferred revenue balances at June 30, 2022 and 2021 include the unused portion of the original amounts that were advanced, approximately \$14.0 million and \$126.5 million, respectively.

5. Property and Equipment

The balances at June 30, 2022 and 2021, respectively, consist of the following:

	2022	2021
Headquarters software and equipment	\$ 4,664,991	\$ 4,081,706
Headquarters land and building	3,261,588	-
Program equipment	9,031,267	9,102,325
Leasehold improvements	775,545	769,708
	17,733,391	13,953,739
Less: accumulated depreciation	(11,278,676)	(10,151,533)
Property and equipment net	\$ 6,454,715	\$ 3,802,206

Depreciation expense for the years ended June 30, 2022 and 2021 was \$1,475,436 and \$1,346,800, respectively.

6. Payroll Related Liabilities

The balances of payroll related liabilities at June 30, 2022 and 2021 consist of accrued salaries and wages, voluntary and employer fringe benefits, including retirement plan contributions, accrued compensated absences and accrued unemployment benefits.

The balances at June 30, 2022 and 2021, respectively, consist of the following:

	2022	2021
Salaries and wages	\$ 4,850,885	\$ 5,135,974
Accrued taxes and other fringe benefits	8,379,148	4,694,504
Accrued compensated balances	5,107,904	5,413,985
	\$ 18,337,937	\$ 15,244,463
	\$ 18,337,937	\$ 15,244,463

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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**Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021**

7. Agency and Other Funds Payable

At times, Heluna Health collects contributions on behalf of its program partners. In these circumstances, Heluna Health acts as an agent for its program partners. Heluna Health also provides management services for agency, charitable and fee-for-service programs. Cash collected for such programs, in excess of program expenditures, is recorded as an increase in the agency and other funds payable liability on the accompanying statements of financial position. As such funds are expended, the liability is decreased by an equivalent amount. Agency and other funds payable balances at June 30, 2022 and 2021 were \$ 15,481,354 and \$10,295,125, respectively

8. Capital Lease Obligations

Heluna Health is party to several capital lease agreements for the use of equipment. The future minimum lease payments under these capital leases at June 30, 2022 are as follows:

<u>Fiscal Year End</u>	<u>Amount</u>
2023	\$ 6,832
2024	2,332
	9,164
Less: portion attributed to interest	(393)
Net capital leases obligations	\$ 8,771

Total fixed assets under capital lease agreements are \$544,096 and \$544,096 as of June 30, 2022 and 2021, respectively. Total accumulated depreciation for these assets was \$535,856 and \$526,037 as of June 30, 2022 and 2021, respectively.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

9. Liquidity and Availability

Heluna Health regularly monitors liquidity required to meet its operating needs and other contractual commitments. Heluna Health's financial assets available for general expenditure within one year of the statement of financial position date are as follows:

	2022	2021
Cash and cash equivalents	\$ 24,112,026	\$ 8,402,307
Contracts receivable, net of allowance for doubtful accounts	252,204,295	64,034,004
	\$276,316,321	\$ 72,436,311

To help manage unanticipated liquidity needs, Heluna Health has a committed line of credit in the amount of \$4,500,000, which it could draw upon.

10. Contributed Nonfinancial Assets

Contributed nonfinancial assets recognized within the statements of activities include supplies of \$180,982 and \$49,148 for the fiscal years ended June 30, 2022 and 2021, respectively.

Heluna Health recognized contributed nonfinancial assets as in-kind contributions within revenue. Contributed nonfinancial assets did not have donor-imposed restrictions.

The contributed supplies will be used for the Women, Infant and Children Supplemental Nutrition Program as well as management and general activities. In valuing the contributed supplies, Heluna Health estimated the fair value received using wholesale values that would be received for selling similar products in the United States.

11. Loan Payable

Heluna Health executed a bank loan for \$2,200,000 on December 10, 2021. The loan accrues interest at 2.68% annually, has a maturity date of November 1, 2026, and is collateralized by an owned land and building located in Oakland, California. Future debt repayments outstanding as of June 30, 2022 are as follows:

Fiscal Year End	Principal	Interest	Total
2023	\$ 421,623	\$ 49,754	\$ 471,377
2024	433,105	38,273	471,378
2025	445,086	26,292	471,378
2026	457,304	14,074	471,378
2027	229,726	2,350	232,076
	\$ 1,986,844	\$ 130,743	\$ 2,117,587

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

12. Commitments and Contingencies

Government Grants

Heluna Health receives funds from government grants and contracts that are subject to review and audit by the grantor agencies. These programs are subject to program compliance audits by the grantor or its representatives and such audits could result in disallowed costs. Heluna Health's management believes that any such disallowed costs would not have a material effect on the financial position of Heluna Health.

Line of Credit

Heluna Health has a \$4,500,000 line of credit with a bank which expires on July 1, 2023. Advances are collateralized by personal property of Heluna Health and bear interest at the LIBOR Daily Floating Rate plus 1.49%. There were no amounts outstanding on the line of credit at June 30, 2022 and 2021.

Legal Matters

Heluna Health is subject to various litigation claims that arise in the ordinary course of business. After consultation with its legal counsel, management knows of no claim that is likely to have a material adverse effect on Heluna Health's statement of financial position. As such, no accruals for any such matters were necessary as of June 30, 2022.

Surety Bond

Heluna Health entered into an Advance Payment Guarantee Bond Agreement (the "Agreement") effective May 7, 2020 which expired May 6, 2021. Heluna Health was contingently liable to a surety company under this Agreement for a \$1,200,000 advance payment related to a program contract. During the fiscal year ended June 30, 2022, Heluna Health satisfied the contingent liabilities by completing its performance on the specific bonded contract.

Coronavirus

In December 2019, a novel strain of the coronavirus (SARS CoV-2, causing an illness named "COVID-19") was reported. On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The SARS CoV-2 outbreak in the United States has caused business disruption through mandated and voluntary closures. While the disruption was originally expected to be temporary, given events through the twelve months ended June 30, 2022 there is considerable uncertainty around the duration. Heluna Health does not expect this matter to negatively impact its financial condition.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

13. Operating Lease Commitments

Facilities Leases

Heluna Health has an operating lease agreement for its headquarters located in the City of Industry, California. The lease was extended on July 1, 2022 for a term of sixty months at a monthly base rent of \$68,432 for the first year, escalating 2.5% per year thereafter for the remainder of the lease term. Facilities are also leased for various program operations.

Heluna Health recorded rent expense on a straight-line basis, where lease commitments require escalating rent payments over the life of the lease. Total rent expense related to facility leases was \$5,160,532 and \$5,343,083 for the years ended June 30, 2022 and 2021, respectively, and are included in occupancy in the accompanying statements of functional expenses. At June 30, 2022, deferred rent liability was \$26,530 and at June 30, 2021, deferred rent asset was \$186,599.

The approximate minimum future annual rental payments under all facility leases at June 30, 2022 are:

<u>Fiscal Year End</u>	<u>Amount</u>
2023	\$ 4,150,482
2024	2,701,285
2025	1,676,240
2026	988,845
2027	958,531
	<u>\$10,475,383</u>

Equipment Leases, Software Licensing and Maintenance Commitments

Heluna Health leases office equipment and has maintenance contracts under several operating leases with terms expiring at various dates through fiscal 2025. Total expense related to equipment leases, software licensing, and maintenance commitments was \$2,232,399 and \$1,640,017 for the years ended June 30, 2022 and 2021, respectively.

The approximate minimum future annual commitments, under all operating equipment leases, software licensing agreements and maintenance contracts, at June 30, 2022 are as follows:

<u>Fiscal Year End</u>	<u>Amount</u>
2023	\$ 503,767
2024	138,378
2025	11,457
	<u>\$ 653,602</u>

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2022 and 2021

14. Retirement Plan and Other Postretirement Benefits

Employee Qualified 403(b) Plan

Heluna Health provides a contributory, qualified, pre-tax retirement plan covering exempt employees and hourly employees with extended benefits, working at least 20 hours per week who are employed for the required period. Effective January 1, 2022, the minimum required employment tenure is two months for all employees. Prior to this date, headquarters employees were required to work for Heluna Health for one year to be eligible for the employer contribution.

In fiscal years 2022 and 2021, employer contributions to the plan were made for eligible employees. In fiscal year 2022, an additional one-time employer contribution was made for all eligible employees. Employer contributions totaled \$12,558,908 and \$6,441,193, respectively, for the years ended June 30, 2022 and 2021 and are included in employee benefits on the accompanying statements of functional expenses.

Executive Non-Qualified 457(f) Plan

During the year ended June 30, 2020, Heluna Health established a Supplemental Retirement Plan for certain eligible senior executives. The plan is a non-qualified deferred compensation plan intended to comply with IRS code section 457(f). Contributions to the plan remain unrestricted assets of Heluna Health until the plan vesting requirements are met. Employer contribution plus any unrealized gain or loss amounted to \$325,224 and \$301,664 for the years ended June 30, 2022 and 2021, respectively, and are included in prepaid expenses and other in the accompanying statements of financial position.

15. Concentration Risk

The majority of Heluna Health's grants and contracts are received from federal and state agencies, corporations, foundations, and individuals located in the State of California with the greatest concentrations in the greater Los Angeles and greater San Francisco metropolitan areas. As such, Heluna Health's ability to generate resources via contracts and grants is dependent upon the economic health of that area and of the State of California. An economic downturn could cause a decrease in contributions and grants that coincide with an increase in demand for Heluna Health's services. As of June 30, 2022, 93% of total revenues and 50% of contracts receivable were related to Federal Government contracts. At June 30, 2021, 85% of total revenues and 34% of contracts receivable were related to Federal Government contracts.

16. Subsequent Events

Management evaluated subsequent events through November 11, 2022, the date the consolidated financial statements were available to be issued. No material subsequent events requiring disclosure in the consolidated financial statements were noted.

**GOVERNMENT AUDIT
INFORMATION SECTION**

Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Public Health Foundation Enterprises, Inc., DBA Heluna Health

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Public Health Foundation Enterprises, Inc., DBA Heluna Health, a nonprofit organization, ("Heluna Health"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2022. The financial statements of 315 Washington Street Owner LLC were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with 315 Washington Street Owner LLC.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Heluna Health's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Heluna Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Heluna Health's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Heluna Health's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Heluna Health's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CohnReznick LLP

Los Angeles, California
November 11, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program and
Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
Public Health Foundation Enterprises, Inc., DBA Heluna Health

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Public Health Foundations Enterprises, Inc., DBA Heluna Health's ("Heluna Health") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Heluna Health's major federal programs for the year ended June 30, 2022. Heluna Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Heluna Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Heluna Health and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Heluna Health's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Heluna Health's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Heluna Health's compliance based on our audit. Reasonable assurance is

a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Heluna Health's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Heluna Health's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Heluna Health's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Heluna Health's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or that we consider to be significant deficiencies, as defined above.

However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CohnReznick LLP

Los Angeles, California
November 11, 2022

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
United States Department of Health and Human Services					
Maternal and Child Health Federal Consolidated Programs					
Addressing the Impact of the Current Public Health Emergency on Newborn Screening 0101	93.110	56300-600-150-21-14	Association Of Public Health Laboratories	\$ 4,761	\$ 4,515
Newborn Screening Systems Quality Improvement Project: New Steps 0103	93.110	56300-600-158-21-18	Association Of Public Health Laboratories	-	222,316
Newborn Screening Systems Quality Improvement Project: New Steps 0102	93.110	56300-600-158-20-24,56300-600-158-21-18	Association Of Public Health Laboratories	-	30,227
Maternal and Child Health Federal Consolidated Programs Total				4,761	257,058
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Epidemiologic Studies Consortium (TBESC) 0105	93.116	1000009587	San Francisco Department of Public Health	-	48,733
Project Grants and Cooperative Agreements for Tuberculosis Control Programs Total				-	48,733
Injury Prevention and Control Research and State and Community Based Programs					
Leveraging Psychological Autopsies to Accelerate Research into Stimulant Overdose Mortality	93.136	R0ICE003364		-	54,648
CIAO 2-CORE 0103	93.136	1000016790	State of California San Francisco Department of Public Health	-	230,523
CIAO 2-Peer to Peer 0203	93.136	1000016790	State of California San Francisco Department of Public Health	-	177,273
Western States Node of the National Drug Abuse Treatment Clinical Trials Network 0304	93.136	1000016790	State of California San Francisco Department of Public Health	-	3,764
Injury Prevention and Control Research and State and Community Based Programs Total				-	466,208
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects					
COVID-19 - CDC Communities RISE	93.185	03327-AR05279	Public Health Institute	-	669,283
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects Total				-	669,283
Mental Health Research Grants					
CAPTC/RAND Development of an Online Provider Intervention 0102	93.242	SCON-00000411	RAND Corporation	-	74,049
Mental Health Research Grants Total				-	74,049
CDC and Prevention_ Investigations and Technical Assistance					
Improving Social Determinants of Health - Getting Further Faster	93.283	2651	Association of States and Territorial Health Officials	-	10,258
CDC and Prevention_ Investigations and Technical Assistance Total				-	10,258
CSELS Partnership: Strengthening Public Health Laboratories					
Pyrosequencing Services for Mycobacterium Tuberculosis 2021-22 0901	93.322	56401-250-453-21-05	Association Of Public Health Laboratories	-	231,689
VPD Reference Center 21-22 1001	93.322	56401-250-411-22-02	Association Of Public Health Laboratories	-	14,318
MTBC 0101	93.322	56401-200-943-20-26	Association Of Public Health Laboratories	-	6,464
HL7 reporting capabilities for LRN-B test data 0201	93.322	56300-250-702-22-04	Association Of Public Health Laboratories	-	8,636
CSELS Partnership: Strengthening Public Health Laboratories Total				-	261,107
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					
ORRP Academic Detailing 0101	93.421	00-FE-2078-04-00		-	57,744
ASTHO P2P Year2	93.421	00-FE-2062-03-00	Association of States and Territorial Health Officials	-	68,501
GC Test of Cure (NACCHO) 02	93.421	849	National Association of County & City Health Officials (NACCHO)	10,998	65,690
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health Total				10,998	191,935

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Emerging Infections Programs					
CEIP- Chronic Fatigue 5210	93.317	NU50CK000482		423,789	428,631
CEIP- Flu 0410	93.317	NU50CK000482		65,819	579,505
CEIP- Admin 0710	93.317	NU50CK000482		-	624,321
CEIP- HAIC 1110	93.317	NU50CK000482		25,171	531,103
CEIP- General Infrastructure 3610	93.317	NU50CK000482		91,596	296,474
CEIP- Arbovirus 4910	93.317	NU50CK000482		-	75,334
CEIP SR2	93.317	NU50CK000482		-	7,045
COVID-19 - CEIP- COVID-19 6010	93.317	NU50CK000482		167,069	234,907
COVID-19 - CEIP COVID Sequencing 6310	93.317	NU50CK000482		-	62,105
CEIP- Candemia 3810	93.317	NU50CK000482		-	84,943
COVID-19 - CEIP- HCP- COVID VE 6110	93.317	NU50CK000482		-	21,718
COVID-19 - CEIP- HCP- COVID VE 5310	93.317	NU50CK000482		-	133,391
COVID-19 - CEIP COVID VE 5410	93.317	NU50CK000482		105,691	320,747
COVID-19 - CEIP- HCP- COVID VE 6210	93.317	NU50CK000482		-	34,516
CEIP- FoodNet 0210	93.317	NU50CK000482		44,302	415,727
CEIP- HPV 0910	93.317	NU50CK000482		139,880	533,450
COVID-19 - CEIP COVID Sequencing 5510	93.317	NU50CK000482		153,437	336,929
COVID-19 - CEIP- COVID-19 5110	93.317	NU50CK000482		71,681	868,493
CEIP- RSV 4810	93.317	NU50CK000482		55,536	162,608
CEIP- ABC 0110	93.317	NU50CK000482		525,662	993,956
CEIP- COVID-19 5110	93.317	NU50CK000482		-	108,843
Emerging Infections Programs Total				1,869,633	6,854,746
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
COVID-19 - EMS - Isolation/Quarantine Sites 0102	93.323	210-HFH-CBS	County of Los Angeles	-	427,859
COVID-19 - SCO - DHS SCO Sites 0202	93.323	210-HFH-CBS	County of Los Angeles	-	216,983
COVID-19 Epidemiology Surveillance Capacity 0101	93.323	PH-003152W33	County of Los Angeles	-	231,081
COVID-19 Epidemiology Data Project 0202	93.323	PH-003152W33	County of Los Angeles	-	498,757
COVID-19 Epidemiology Surveillance Capacity 0102	93.323	PH-003152W33	County of Los Angeles	-	32,560
COVID-19 Epidemiology Data Project 0203	93.323	PH-003152W33	County of Los Angeles	-	46,545
COVID-19 OCHCA Project 2020	93.323	PH-003152W33	Health Care Agency	-	738,591
COVID-19 OCHCA Project 2022	93.323	MA-042-22010755	Health Care Agency	-	596,968
COVID-19 Local Health Emergency TPS 0102	93.323	213-HSA-CBS	County of Los Angeles	-	2,577,086
COVID-19: Enhancing Detection Project - Activity 1: Data, CRM, and ELR 0102	93.323	PH-003152W34	County of Los Angeles	-	3,587,845
COVID-19: Enhancing Detection Project - Activity 2: PEH, HOU, and Congregate Living 0202	93.323	PH-003152W34	County of Los Angeles	-	7,005,491

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COVID-19: Enhancing Detection Project - Activity 3: IRIS 0302	93.323	PH-003152W34	County of Los Angeles	-	458,999
COVID-19: Enhancing Detection Project - Activity 4: Testing Logistics & Public Health Laboratory 0402	93.323	PH-003152W34	County of Los Angeles	-	589,422
COVID-19: Enhancing Detection Project - Activity 5: Data & Correctional Facilities for Enhancing Detection	93.323	PH-003152W34	County of Los Angeles	-	811,688
COVID-19 Outbreak Management for PEH Project 0102	93.323	PH-003152W35	County of Los Angeles	-	4,464,426
Novel COVID-19 Case & Contact Interview Branch Project 0103	93.323	PH-003152W36	County of Los Angeles	-	8,038,458
COVID-19 ELC Reopening Schools 0101	93.323	6NU50CK00539-02-09		708,034,527	708,475,878
COVID-19 School-Based Testing in K-12 Schools 0101	93.323	PH-004609	County of Los Angeles	-	18,644,595
Consolidated MAD 0391	93.323	6-NU50CK000410-04-04		-	4,908
E. NARMS Surveillance Activity 1105	93.323	6NU50CK000410-04-01		-	22,475
ZIKA - RAL 2017-2018	93.323	6NU50CK000410-04-02		-	11,021
ZIKA 5204 WO- San Diego 3190	93.323	6NU50CK000413-03-06		-	22,510
ZIKA 5204 WO- Fresno Westwide 2190	93.323	6NU50CK000413-03-06		-	8,956
C2. Data Modernization 2509	93.323	6NU50CK000539-03-01		488,171	802,507
COVID-19 Fresno 1580	93.323	6NU50CK000539-01-08		-	281,432
COVID-19 Berkeley 0880	93.323	6NU50CK000539-01-08		-	7,848
COVID-19 Modoc 2980	93.323	6NU50CK000539-01-08		-	46,396
COVID-19 Monterey 3180	93.323	6NU50CK000539-01-08		-	320,806
COVID-19 Santa Clara 4780	93.323	6NU50CK000539-01-08		-	663,111
COVID-19 Siskiyou 5180	93.323	6NU50CK000539-01-08		-	33,751
COVID-19 Stanislaus 5480	93.323	6NU50CK000539-01-08		-	298,352
B. ELC Leadership, Management & Administration 0408	93.323	5NU50CK000539-02-00		-	59,783
W. Infants with Congenital Exposure - Surveillance and Monitoring 2408	93.323	5NU50CK000539-02-00		-	55,196
E. Cross Cutting Emerging Issues 2608	93.323	5NU50CK000539-02-00		-	62,777
S1. Threat of Antibiotic-Resistant Gonorrhea Rapid Detect Resp Cap 2209	93.323	5NU50CK000539-03-00		190,300	475,284
E. Emerging Issues - Shigella AR 2807	93.323	6NU50CK000539-01-01		-	3,752
COVID-19 - Santa Clara County 6207	93.323	6NU50CK000539-01-07		-	3,649
F1. Food_Water: Epidemiology Capacity 0607	93.323	1NU50CK000539-01-00		-	7,350
ELC Enhancing Detection- Imperial County 0370	93.323	6NU50CK000539-01-10		-	282,772
ELC Enhancing Detection BIDS 2270	93.323	6NU50CK000539-01-10		-	43,570
K8. AR Gonorrhea: Rapid Detect and Response Capacity (CF FY 16-17)- 6805	93.323	6-NU50CK000410-04-04		-	43,824
K2: Healthcare Associated Infections- Coordinate Prevention and Stewardship (CF FY1718) 8806	93.323	6NU50CK000410-05-03		-	14,822
K8. AR Gonorrhea: Rapid Detect and Response Capacity (CF FY1617) 9506	93.323	6NU50CK000410-05-03		-	23,631
ELC - ZIKA RAL 4504	93.323	3U50CK000410		-	11,742
COVID-19 - ELC Supplemental Strengthening PHL Preparedness 3708	93.323	6NU50CK000539-02-11		-	1,225
ELC COVID-19 Firstline Project 0160	93.323	6NU50CK000539-01-11		-	1,030,713

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COVID-19 Glenn 1680	93.323	6NU50CK000539-01-08		-	34,645
COVID-19 Amador 0780	93.323	6NU50CK000539-01-08		-	106,825
COVID-19 San Benito 3980	93.323	6NU50CK000539-01-08		-	49,705
COVID-19 Solano 5280	93.323	6NU50CK000539-01-08		-	84,777
COVID-19 Ventura 6080	93.323	6NU50CK000539-01-08		-	192,128
H1.Vector-borne Core: Tier1 (VRDL) 1108	93.323	5NU50CK000539-02-00		-	3,621
W.Infants with Congenital Exposure COVID Funding - Surveillance and Monitoring 2708	93.323	5NU50CK000539-02-00		-	17,658
J1. Binational Border Infectious Disease Surveillance (BIDS) 1509	93.323	5NU50CK000539-03-01		209,143	389,571
G2. Antimicrobial Resistance MDL 0909	93.323	5NU50CK000539-03-00		-	192,833
H1. Vector-borne Core Tier1 1009	93.323	5NU50CK000539-03-00		54,688	452,251
M.Rabies Surveillance 1607	93.323	INU50CK000539		-	7,213
S.Threat of Antibiotic-Resistant Gonorrhea: Rapid Detect & Resp Cap 2207	93.323	INU50CK000539		-	114,994
E. Emerging Issue - AFM2607	93.323	6NU50CK000539-01-01		63,041	67,340
COVID-19 - San Luis Obispo County 6307	93.323	6NU50CK000539-01-07		-	15,538
A1.Cross-Cutting: Epidemiology Capacity 0107	93.323	INU50CK000539-01-00		-	1,424
B.ELC Leadership, Management & Administration 0407	93.323	INU50CK000539-01-00		-	16,188
C.Health Information Systems Capacity 0507	93.323	INU50CK000539-01-00		-	10,422
F2.Food_Water: Laboratory Capacity 0707	93.323	INU50CK000539-01-00		-	49,120
COVID-19 ELC Enhancing Detection - Serosurveillance 1170	93.323	6NU50CK000539-01-10		466,841	4,227,386
Zika RAL (CF FY1718) 9306	93.323	6NU50CK000410-05-03		-	4,043
ZIKA 5204 WO- Madera 2590	93.323	6NU50CK000413-03-06		-	1,036
COVID-19 ELC CARES 0180	93.323	6NU50CK000539-01-08		294,478	5,822,246
COVID-19 Napa 3280	93.323	6NU50CK000539-01-08		-	158,777
COVID-19 Santa Barbara 4680	93.323	6NU50CK000539-01-08		-	33,666
A2.Cross-Cutting: Laboratory Capacity 0208	93.323	5NU50CK000539-02-00		-	185,344
C.Health Information Systems Capacity 0508	93.323	5NU50CK000539-02-00		-	200,615
F2.Food_Water: Laboratory Capacity 0708	93.323	5NU50CK000539-02-00		-	215,236
COVID-19 ELC- AMD Technologies 3308	93.323	6NU50CK000539-02-04		164,474	165,640
E. Cross Cutting Emerging Issues 3008	93.323	5NU50CK000539-02-00		-	96,978
H1. Vector-borne Core: Tier1 Additional Funding - VBDS 3108	93.323	5NU50CK000539-02-00		-	7,992
E. Cross Cutting Emerging Issues 2808	93.323	5NU50CK000539-02-00		-	228,937
COVID-19 ELC Expansion - Alameda County 0350	93.323	6NU50CK000539-02-07		-	1,089,540
COVID-19 ELC Enhancing Detection Coronavirus Response and Relief 0150	93.323	6NU50CK000539-02-07		514,419,278	525,124,353
C1. Health Information Systems Capacity 0509	93.323	5NU50CK000539-03-01		-	256,914
Q1. Influenza Surveillance and Diagnostic Testing 2009	93.323	5NU50CK000539-03-00		-	199,239

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W1. Infants with Congenital Exposure - Surveillance and Monitoring 2409	93.323	5NU50CK000539-03-00		-	529,242
IMycotics: Detect & Prev Fungal Infections 1407	93.323	INU50CK000539		-	2,639
P. Legionnaires' Disease Prevention 1907	93.323	INU50CK000539		-	24,781
ELC / CA COVID 19 Tier 16007	93.323	6NU50CK000539-01-07		-	15,980
ELC Enhancing Detection - Imperial- CRSVV 0870	93.323	6NU50CK000539-01-10		-	200,620
Fresno MVCD 0691	93.323	6-NU50CK000410-04-04		-	9,058
M. WNV & Arboviruses - ZIKA 4304	93.323	3U50CK000410		-	4,790
COVID-19 Kings 2180	93.323	6NU50CK000539-01-08		-	186,270
COVID-19 Sacramento 3880	93.323	6NU50CK000539-01-08		-	157,745
COVID-19 Sonoma 5380	93.323	6NU50CK000539-01-08		-	364,860
COVID-19 Enhancing Detection Operating Budget 0250	93.323	6NU50CK000539-02-07		-	280,016
A2. Cross Cutting LAB 0209	93.323	5NU50CK000539-03-00		-	127,412
F3. Food_Water-Centers of Excellence 3009	93.323	5NU50CK000539-03-00		231,538	766,536
W1. Infants with Congenital Exposure - Surveillance and Monitoring SET-NET 4009	93.323	5NU50CK000539-03-00		-	149,449
J1. Binational Border Infectious Disease Surveillance (BIDS) 4109	93.323	5NU50CK000539-03-00		-	39,592
H1. Vector-borne Core: Tier 1 (VBDS) 1007	93.323	INU50CK000539		-	6,710
J. Binational Border Infectious Disease Surveillance (BIDS) 1507	93.323	INU50CK000539		-	16,061
R. Non-Influenza Resp Diseases: Diag, Reptng, & Surveillance 2107	93.323	INU50CK000539		-	4,158
A2. Cross-Cutting: Laboratory Capacity 2 (RAL) 2907	93.323	6NU50CK000539-01-01		-	63,214
COVID-19 - ELC Enhancing Detection - City of Berkeley 0770	93.323	6NU50CK000539-01-10		-	294,414
COVID-19 - ELC Enhancing Detection - Yolo County 1770	93.323	6NU50CK000539-01-10		-	19,018
ELC Enhancing Detection - Butte 1670	93.323	6NU50CK000539-01-10		-	20,943
D. Advanced Molecular Detection 2304	93.323	3U50CK000410		-	5,243
M1. ZIKA EPI & Lab Surv. VRDL 5004	93.323	6NU50CK000413-03-06		-	25,084
M1. ZIKA Vector Surv. and Control VBDS 5204	93.323	6NU50CK000413-03-06		-	13,716
COVID-19 - ELC Supplemental AMD Sequencing & Analytics 3608	93.323	6NU50CK000539-02-11		-	183,435
COVID-19 San Francisco 4280	93.323	6NU50CK000539-01-08		-	348,388
COVID-19 Shasta 4980	93.323	6NU50CK000539-01-08		-	191,090
COVID-19 Yolo 6180	93.323	6NU50CK000539-01-08		-	188,966
Q. Influenza Surveillance and Diagnostic Testing 2008	93.323	5NU50CK000539-02-00		-	41,318
G2. HAI/AR Supplemental 13208	93.323	6NU50CK000539-02-06		-	31,377
H1. Tier 2908 Additional Funding VRDL 2908	93.323	5NU50CK000539-02-00		-	3,874
F2. Food_Water-Laboratory Capacity 0709	93.323	5NU50CK000539-03-00		-	546,817
II. Mycotics - Detect & Prev Fungal Infections 1409	93.323	5NU50CK000539-03-00		-	144,720
R1. Non Influenza Resp Diseases Diag, Reptng, & Surveillance 2109	93.323	5NU50CK000539-03-00		-	23,385

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B1. Leadership, Mgmt & Admin 0409	93.323	5NU50CK000539-03-00		-	66,014
Q. Influenza Surveillance and Diagnostic Testing 2007	93.323	INU50CK000539		-	8,939
W. Infants with Congenital Exposure – Surveillance and Monitoring 2407	93.323	INU50CK000539		-	4,419
COVID-19 - ELC Enhancing Detection Funding Contracts 0270	93.323	6NU50CK000539-01-10		67,213,046	67,213,046
COVID-19 ELC Enhancing Detection - Community Surveillance 1070	93.323	6NU50CK000539-01-10		-	7,843
COVID-19 - ELC Enhancing Detection - Humboldt County 2170	93.323	6NU50CK000539-01-10		-	33,816
K2. HAI Coordinated Prevention and Stewardship 3306	93.323	5NU50CK000410-05-00		-	2,362
M1. WNV and Other Arboviral 1406	93.323	5NU50CK000410-05-00		-	1,461
ZIKA 5204 WO- Riverside 2990	93.323	6NU50CK000413-03-06		-	21,503
COVID-19 ElDorado 1480	93.323	6NU50CK000539-01-08		-	182,073
COVID-19 Humboldt 1780	93.323	6NU50CK000539-01-08		-	145,384
COVID-19 Merced 2880	93.323	6NU50CK000539-01-08		-	42,326
COVID-19 Nevada 3380	93.323	6NU50CK000539-01-08		-	30,935
COVID-19 Riverside 3780	93.323	6NU50CK000539-01-08		-	736,073
COVID-19 San Joaquin 4380	93.323	6NU50CK000539-01-08		-	357,858
COVID-19 San Luis Obispo 4480	93.323	6NU50CK000539-01-08		-	69,305
T. Gonococcal Isolate Surveillance Project (GISP) 2308	93.323	5NU50CK000539-02-00		-	25,590
C2. Data Modernization Initiative 2508	93.323	5NU50CK000539-02-00		-	17,042
COVID-19 ELC - Public Health Laboratory 3408	93.323	6NU50CK000539-02-04		-	1,373,351
A1. Cross-Cutting: Epidemiology Capacity 0108	93.323	5NU50CK000539-02-00		-	182,099
A1. Cross Cutting EP10 109	93.323	5NU50CK000539-03-00		-	131,068
G1. HALAR - Epidemiology Capacity 0809	93.323	5NU50CK000539-03-00		-	845,237
P1. Legionnaire's Disease Prevention 1909	93.323	5NU50CK000539-03-02		-	104,351
U1. Catalyzing Congenital Syphilis 3909	93.323	5NU50CK000539-03-00		27,870	127,452
H1. Vector-borne Core: Tier 1 (VRDL) 1107	93.323	INU50CK000539		-	4,568
C1. Health Information Systems Capacity 2 (RAL) 3007	93.323	6NU50CK000539-01-01		-	7,221
COVID-19 - ELC Enhancing Detection – Alameda County 0970	93.323	6NU50CK000539-01-10		-	132,502
ELC Enhancing Detection - San Luis Obispo 1370	93.323	6NU50CK000539-01-10		-	168,047
COVID-19 - ELC Enhancing Detection - Contra Costa County 1870	93.323	6NU50CK000539-01-10		-	285,879
COVID-19 ELC Enhancing Detection Funding 0170	93.323	6NU50CK000539-01-10		-	5,719,932
Merced MAD 1091	93.323	6NU50CK000410-04-04		-	14,506
K1. Healthcare Associated Infections - Detection, Containment & Prevention - MDL (CF FY17 18) 8606	93.323	6NU50CK000410-05-03		-	2,643
M2. U.S. Zika Pregnancy Registry (CF FY16 17) 9706	93.323	6NU50CK000410-05-03		-	1,091
K1A. HAI Detection Response, Containment, and Prevention - MDL 7406	93.323	5NU50CK000410-05-00		-	2,643
COVID-19 Butte 0980	93.323	6NU50CK000539-01-08		-	81,427

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COVID-19 Alameda 0580	93.323	6NU50CK000539-01-08		-	58,779
COVID-19 Alpine 0680	93.323	6NU50CK000539-01-08		-	61,589
COVID-19 Marin 2580	93.323	6NU50CK000539-01-08		-	165,112
Novel(COVID-19)Case and Contract Interview Branch Project 0102	93.323	PH-003152W36	County of Los Angeles	-	4,043,415
COVID-19 Sutter 5580	93.323	6NU50CK000539-01-08		-	200,448
COVID-19 Tulare 5880	93.323	6NU50CK000539-01-08		-	38,764
COVID-19 Yuba 6280	93.323	6NU50CK000539-01-08		-	120,791
A2.Cross-Cutting: Laboratory Capacity - AMD 0308	93.323	5NU50CK000539-02-00		36,539	330,082
G1.HAL_AR: Epidemiology Capacity 0808	93.323	5NU50CK000539-02-00		-	207,028
G2.HAL_AR: Laboratory Capacity 0908	93.323	5NU50CK000539-02-00		-	47,446
COVID-19 ELC-Travelers Health 3508	93.323	6NU50CK000539-02-04		-	103,829
A2. Cross Cutting LAB AMD 0309	93.323	5NU50CK000539-03-00		-	335,749
T. Gonococcal Isolate Surveillance (GISP) 0187.2309	93.323	5NU50CK000539-03-00		-	43,529
G2.HAL_AR: Laboratory Capacity 0907	93.323	INU50CK000539		-	4,075
A2.Cross-Cutting: Laboratory Capacity - AMD 0307	93.323	INU50CK000539-01-00		-	46,305
G1.HAL_AR: Epidemiology Capacity 0807	93.323	INU50CK000539		-	57,655
ELC Enhancing Detection- Stanislaus County 0570	93.323	6NU50CK000539-01-10		-	54,475
E. NARMS Surveillance Activities (CF FY1819) 8106	93.323	6NU50CK000410-05-03		-	2,995
J1.Threat of Antibiotic-Resistant Gonorrhea 4006	93.323	5NU50CK000410-05-00		-	2,534
ZIKA 5204 WO-Orange 2690	93.323	6NU50CK000413-03-06		-	2,584
Detection & Mitigation of COVID in Homeless Service Sites & Other Congregate Settings 0130	93.323	6NU50CK000539-03-03		-	52,927
COVID-19 Calaveras 1080	93.323	6NU50CK000539-01-08		-	33,586
COVID-19 - San Diego County 0480	93.323	6NU50CK000539-01-08		-	1,591
COVID-19 Plumas 3680	93.323	6NU50CK000539-01-08		-	95,181
COVID-19 Santa Cruz 4880	93.323	6NU50CK000539-01-08		-	57,473
COVID-19 Kern 2080	93.323	6NU50CK000539-01-08		-	470,325
F1. Food-Water-Epidemiology Capacity 0609	93.323	5NU50CK000539-03-00		18,750	238,245
H1. Vector-borne Core Tier VRDL Tier 1 1209	93.323	5NU50CK000539-03-00		-	106,894
City of Berkeley Staffing MOU 2370	93.323	6NU50CK000539-01-10		-	80,940
COVID-19 ELC-Public Health Laboratory - Butte 3431	93.323	6NU50CK000539-02-04		-	12,892
Strengthening HAI& AR Program Capacity (SHARP) 2030	93.323	6NU50CK000539-03-03		-	73,987
ELC AMD COstruction 8030	93.323	6NU50CK000539-03-04		4,704,400	4,706,180
ELC Supplemental Border Region Partnerships 3808	93.323	6NU50CK000539-02-11		-	17,622
E. Emerging Issues - Yellow Fever 2707	93.323	6NU50CL000539-01-01		-	4,520
M1. Rabies 1609	93.323	5NU50CK000539-03-00		-	4,035

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O1.Enhanced Vaccine-Preventable Disease (VPD) 1809	93.323	5NU50CK000539-03-00		29,099	288,831
O.Enhanced Vaccine-Preventable Disease (VPD) 1807	93.323	INU50CK000539		-	4,806
COVID-19 - Yolo County-Emergency Services- 6407	93.323	6NU50CK000539-01-07		-	27,868
A2.Cross-Cutting: Laboratory Capacity 0207	93.323	INU50CK000539-01-00		-	15,313
Kings County Staffing MOU 0450	93.323	6NU50CK000539-02-07		-	76,466
City of Berkeley Staffing MOU 0550	93.323	6NU50CK000539-02-08		-	19,434
COVID-19 ELC- Public Health Laboratory - San Luis Obispo 3441	93.323	6NU50CK000539-02-04		-	107,120
ELC Enhancing Detection San Mateo 0670	93.323	6NU50CK000539-01-10		-	330,509
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				1,296,646,183	1,397,846,446
Strengthening the Technical Advancement & Readiness of Public Health via Health Information Exchange Program					
COVID-19 - STAR HIE COVID-19	93.462	90C30015/01-00		-	121,842
Strengthening the Technical Advancement & Readiness of Public Health via Health Information Exchange Program Total				-	121,842
Ending the HIV Epidemic: A Plan for America —Ryan White HIV/AIDS Program Parts A					
HIV & STD Data Collection, Data Entry, & Data Evaluation Project 0101	93.521	5NU50CK000482-02-00		-	22,405
Ending the HIV Epidemic: A Plan for America —Ryan White HIV/AIDS Program Parts A and B Total				-	22,405
The Affordable Care Act: Building Epidemiology, Laboratory and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for ELC and EIP Cooperative Agreements					
CEP- ABC (PPHF) 2907	93.686	PH-003152W31	County of Los Angeles	-	1,352
The Affordable Care Act: Building Epidemiology, Laboratory and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for ELC and EIP Cooperative Agreements Total				-	1,352
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious					
E. Laboratory Biosafety & Biosecurity (Non-PPHF)(CF FY 16-17) - 2905	93.815	6-NU50CK000410-04-04		-	15,810
B. Laboratory and BioSafety 2902	93.815	3U50CK000410/6NU50CK00		-	22,873
E. Lab and Biosafety Capacity 2904	93.815	3U50CK000410		-	8,983
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				-	47,666
Capacity Building Assistance (CBA) for High-Impact HIV Prevention					
SFDPH High Impact CBA Program 0103	93.834	547.0103	San Francisco Department of Public Health	-	329,268
SFDPH High Impact CBA Program	93.834	547.0203	San Francisco Department of Public Health	-	14,408
SFDPH High Impact CBA Program 0104	93.834	547.0104	San Francisco Department of Public Health	-	117,396
Capacity Building Assistance (CBA) for High Impact HIV Prevention; Integrated HIV Activities and Structural Interventions; Component 2, Track C: Western Geographic Region 0103	93.834	1NU65PS923683		292,842	770,726
Capacity Building Assistance (CBA) for High Impact HIV Prevention; Integrated HIV Activities and Structural Interventions; Component 2, Track C: Western Geographic Region 0104	93.834	1NU65PS923683		39,704	184,162
Provision of Training Sessions on CDC approved HIP Courses 0104	93.834	610	Cicatelli Associates, Inc	-	26,671
Provision of Training Sessions on CDC approved HIP Courses 0103	93.834	610	Cicatelli Associates, Inc	-	16,421
Capacity Building Assistance (CBA) for High-Impact HIV Prevention Total				332,546	1,459,052
Antimicrobial Resistance Surveillance in Retail Food Specimens					
NARMS Retail Food Surveillance Program 0106	93.876	U0IFD007141		125,818	136,885
Antimicrobial Resistance Surveillance in Retail Food Specimens Total				125,818	136,885

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HIV Emergency Relief Project Grants					
Transitional Case Mgmt 0109	93.914	PH-000598	County of Los Angeles	-	90,655
HIV Emergency Relief Project Grants Total				-	90,655
HIV Prevention Activities_ Health Department Based					
Pride Parade Planning Activities	93.940	100009844	San Francisco Department of Public Health	-	21,360
CDC EtHE Component A-0604	93.940	100008917	San Francisco Department of Public Health	-	421,755
Part A - HIV Prevention 0105	93.940	100008917	San Francisco Department of Public Health	-	312,562
Part A - HIV Prevention 0104	93.940	100008917	San Francisco Department of Public Health	-	506,520
CDC EtHE Component C - 703	93.940	100008917	San Francisco Department of Public Health	-	22,276
CDC EtHE Component A-0603	93.940	100008917	San Francisco Department of Public Health	-	270,589
CORE Surveillance 0105	93.940	100008913	San Francisco Department of Public Health	-	118,934
CORE Surveillance 0104	93.940	100008913	San Francisco Department of Public Health	-	116,440
HIV & STD Data Collection, Data Entry, & Data Evaluation Project 0101	93.940	PH-003152W31	County of Los Angeles	-	11,490
Opt-In Support 0104	93.940	1000011928	San Francisco Department of Public Health	-	110,406
Opt in Support 0105	93.940	1000011928	San Francisco Department of Public Health	-	30,508
HIV Prevention Activities_ Health Department Based Total				-	1,942,840
HIV/Acquired Immunity Deficiency Virus Syndrome Surveillance					
MMP 0110	93.944	7468	San Francisco Department of Public Health	-	298,466
Medical Monitoring Project (MMP)	93.944	7468	San Francisco Department of Public Health	-	43,144
NHBS 0110	93.944	7714	San Francisco Department of Public Health	-	111,541
NHBS - STI0309	93.944	7714	San Francisco Department of Public Health	-	6,045
NHBS - Core CF 0809	93.944	7714	San Francisco Department of Public Health	-	88,556
NHBS - Core CF FY20 0709	93.944	7714	San Francisco Department of Public Health	20,089	21,519
NHBS - Core 0109	93.944	7714 /100002605	San Francisco Department of Public Health	-	352,250
National HIV Behavioral Surveillance Project 0101	93.944	PH-003152W32	County of Los Angeles	-	163,549
HIV/Acquired Immunity Deficiency Virus Syndrome Surveillance Total				20,089	1,085,070
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
SF STD Surveillance Network (SSuN) Project 0103	93.977	1000011620	San Francisco Department of Public Health	-	27,467
SF STD Surveillance Network (SSuN) Project 0102	93.977	1000011620	San Francisco Department of Public Health	-	35,605
HIV & STD Data Collection, Data Entry, & Data Evaluation Project 0101	93.977	PH-003152W31	County of Los Angeles	-	23,554
Strengthening STD Prevention & Control for Health Department (PCHD) 0104	93.977	1000016119	San Francisco Department of Public Health	-	53,230
Strengthening STD Prevention & Control for Health Department (PCHD) 0103	93.977	1000016119	San Francisco Department of Public Health	-	135,993
Sexually Transmitted Diseases (STD) Prevention and Control Grants Total				-	275,849
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises					
COVID-19 - Alameda County Health Disparities Project 0101	93.391	C-233203	Alameda County	-	41,863
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises Total				-	41,863

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Sexually Transmitted Diseases (STD) Provider Education Grants					
COVID-19 - CAPTC COVID Curriculum Support: Track B 0101	93.978	12124sc	Regents of the University of California - San Francisco	-	313,091
COVID-19 - STD/HIV Intervention Training Centers Track C: Regional Instructor-led Centers	93.978	13466sc	Regents of the University of California - San Francisco	-	4,820
CA STD HIV Prevention Center 0110	93.978	12083sc	Regents of the University of California - San Francisco	-	216,610
CA STD HIV Prevention Center 0111	93.978	12083sc	Regents of the University of California - San Francisco	-	74,033
COVID-19 - CAPTC COVID Trainings: Track C 0101	93.978	12125sc	Regents of the University of California - San Francisco	-	158,771
Sexually Transmitted Diseases (STD) Provider Education Grants Total				-	767,325
Immunizations CoAg and Vaccines for Children Program					
COVID-19 LACPDH - Mobile Sites 0101	93.268	PH-004647	County of Los Angeles	-	18,918,463
COVID-19 LACPDH - PODS Sites 0201	93.268	PH-004647	County of Los Angeles	-	295,651
COVID-19 LACPDH - SVC 0301	93.268	PH-004647	County of Los Angeles	-	4,285
ARSE IDPH 0201	93.268	20180049J	The State of Illinois, Department of Public Health	-	3,593
ARSE IDPH 0101	93.268	20180049J	The State of Illinois, Department of Public Health	-	73,492
Immunizations CoAg and Vaccines for Children Program Total				-	19,295,484
National Organizations of State and Local Officials					
HRSA 2	93.011	03638-AR09860	Public Health Institute	-	41,675
HRSA Communities Rise 0101	93.011	02953-AR03574	Public Health Institute	(6,168)	672,903
National Organizations of State and Local Officials Total				(6,168)	714,578
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					
COVID-19 - LA County SCHOOL COVID-19 PREVENTION PARTNERSHIP 0101	93.354	PH-004755	County of Los Angeles	-	21,424
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Total				-	21,424
Subtotal United States Department of Health and Human Services				\$ 1,299,003,860	\$ 1,432,704,113
United States Department of Agriculture					
Special Supplemental Nutrition Program for Women, Infants and Children					
Breastfeeding Peer Counselor 10209	10.557	19-10175	State of California Department of Public Health	-	577,700
Breastfeeding Peer Counselor 10210	10.557	19-10175	State of California Department of Public Health	-	1,504,124
Women Infant & Children 0110	10.557	19-10175	State of California Department of Public Health	-	36,860,135
Women Infant & Children 0109	10.557	19-10175	State of California Department of Public Health	90,000	12,936,523
Farmers Market 0509	10.557	19-10175	State of California Department of Public Health	-	46,920
Farmers Market 0510	10.557	19-10175	State of California Department of Public Health	-	15,487
WIC Books for Kids 2610	10.557	19-10175	State of California Department of Public Health	-	1,570,953
USDA Innovation Sub 0101	10.557	21-SA-053-2959	The Council of State Governments Ltd	-	314,789
Special Supplemental Nutrition Program for Women, Infants and Children Total				90,000	53,826,631

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Child and Adult Care Food Program					
Angels Childcare Food Program - Provider 0209	10.558	0016	State of California	-	1,156,059.00
Angels Childcare Food Program - Provider 0210	10.558	0016	State of California	-	3,054,269.00
Angels Childcare Food Program - Provider 0308	10.558	0016	State of California	-	162,046
Angels Childcare Food Program 0109	10.558	0016	State of California	-	114,049
Angels Childcare Food Program 0110	10.558	0016	State of California	-	398,892
Child and Adult Care Food Program Total				-	4,885,315
Subtotal United States Department of Agriculture				\$ 90,000	\$ 58,711,946
(1) The awarded amount for year-ended June 30, 2022 was \$4,805,340					
<u>U.S. Department of Housing and Urban Development</u>					
Continuum of Care Program					
Hope House Operations 0105	14.267	1000017472	San Francisco Department of Homelessness and Supportive Housing	\$ -	\$ 196,404
Hope House Leasing 0205	14.267	1000017472	San Francisco Department of Homelessness and Supportive Housing	-	953,063
Hope House Admin 0305	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	35,940
VA Hope House 0104	14.267	1000020447	San Francisco Department of Homelessness and Supportive Housing	-	79,361
VA Hope House 0105	14.267	1000020447	San Francisco Department of Homelessness and Supportive Housing	-	45,997
VA Hope House Leasing 0304	14.267	1000020447	San Francisco Department of Homelessness and Supportive Housing	-	120,015
VA Hope House Leasing 0305	14.267	1000020447	San Francisco Department of Homelessness and Supportive Housing	-	245,353
Continuum of Care Program Total				-	1,676,133
Subtotal United States Department Housing and Urban Development				\$ -	\$ 1,676,133
<u>United States Department of the Interior National Park Service</u>					
Natural Resource Stewardship					
Yosemite National Park FY21-22 0805	15.944	P19AC00425		\$ -	\$ 68,253
Yosemite National Park FY20-21 0804	15.944	P19AC00425		-	64,327
Natural Resource Stewardship Total				-	132,580
Subtotal United States Department of the Interior National Park Service				\$ -	\$ 132,580
Subtotal Other Awards				\$ 1,299,093,860	\$ 1,493,224,772
<u>Medicaid Cluster</u>					
United States Department of Health and Human Services					
Medical Assistance Program					
Nurse Family Partnership 0205	93.778	1000007616	San Francisco Department of Public Health	\$ -	\$ 77,910
Nurse Family Partnership 0105	93.778	1000007616	San Francisco Department of Public Health	-	572,974
WPC ICMS Reentry S-006 0101	93.778	WO No 130-ODR-RS	State of California County of Los Angeles	-	186,615
Medical Assistance Program Total				-	837,499
Subtotal United States Department of Health and Human Services				-	837,499
Subtotal Medicaid Cluster				\$ -	\$ 837,499

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Research and Development Cluster					
United States Department of Health and Human Services Environmental Public Health and Emergency Response					
California EHS - Net Food Project 0105	93.070	5U01EH001299		\$ -	\$ 11
			Environmental Public Health and Emergency Response Total	-	11
Mental Health Research Grants					
PHAS TT 0104	93.242	5K23MH104116-04		-	5,500
PrEP 3D 0103	93.242	1R01MH119956		164,608	294,217
PrEP 3D 0104	93.242	1R01MH119956		-	97,942
PrEPmate 2110102	93.242	5R34MH121139-02		13,360	28,548
PrEPmate 2110103	93.242	5R34MH121139-03		14,839	103,918
Breaking Systems Barriers 0102	93.242	1R34MH124626-01		5,418	221,088
SHINE Strong 0102	93.242	1R25MH119858-02A2		32,813	160,745
SHINE Strong 0101	93.242	1R25MH119858-01A1		-	30,531
T'Cher New Orleans 0101	93.242	907	NO/AIDS Task Force dba Crescent Care	-	11,853
			Mental Health Research Grants Total	231,038	954,342
Substance Abuse and Mental Health Services _Projects of Regional and National					
Prevention Navigator 0102	93.243	1H79SP082077-02		-	150,579
			Substance Abuse and Mental Health Services _Projects of Regional and National Significance Total	-	150,579
Alcohol Research Programs					
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0104	93.273	11013sc	Regents of the University of California - San Francisco	-	459,364
			Alcohol Research Programs Total	-	459,364
Child Health and Human Development Extramural Research					
iTech 0105	93.865	5117436	The University of North Carolina	14,585	44,739
RTI Community Violence and Reproductive Health among Youth in Salinas, CA	93.865	980.0101	RTI International	-	1,577
Be T intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro	93.865	UH3HD096914-04		-	10,527
Adolescent Medicine Trials Network for HIV/AIDS Interventions (ATN Coordinating Center) 0203	93.865	5119384	The University of North Carolina	-	34,203
			Child Health and Human Development Extramural Research Total	14,585	91,046
Cancer Cause and Prevention Research					
Tri-City 0102	93.393	ZAR00070	University of Kansas RTI International	-	18,492
			Cancer Cause and Prevention Research Total	-	18,492
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke					
Rhode Island Phase II	93.435	61189A	Rhode Island Department of Health/Care Transformation Collaborative Rhode Island	-	94,251
			Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke Total	-	94,251
International Research and Research Training					
Nepal 0102	93.989	1R21TW011056		-	47,184
			International Research and Research Training Total	-	47,184

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Allergy and Infectious Diseases Research					
CTU COVID-19 Testing 0208	93.855	3UM1A1069496-14S1		-	54,197
SF Bay Clinical Trials Unit 0110	93.855	5UM1A1069496-16		-	205,409
SF Bay Clinical Trials Unit 0109	93.855	2UM1A1069496-15		887,661	1,080,785
HVTN Protocol Funding (PF) 0108	93.855	1062704	Fred Hutchinson Cancer Research Center	-	13,750
HVTN Protocol Funding (PF) 0109	93.855	1093885	Fred Hutchinson Cancer Research Center	-	9,962
HVTN 117/118 0104	93.855	928217	Fred Hutchinson Cancer Research Center	-	22,906
EBAC HPTN 083 0201	93.855	PO17001874	Family Health International	-	162,176
Bridge HIV HPTN 083 0101	93.855	PO17001865	Family Health International	99,494	289,488
Evaluation of doxycycline post-exposure prophylaxis to reduce sexually transmitted infections in PrEP users and HIV-infected men who have sex with men 0104	93.855	11314sc	Regents of the University of California-San Francisco	-	38,589
Evaluation of doxycycline post-exposure prophylaxis to reduce sexually transmitted infections in PrEP users and HIV-infected men who have sex with men 0103	93.855	11314sc	Regents of the University of California-San Francisco	-	184,861
HVTN Clinical Trial 706 0101	93.855	628	Fred Hutchinson Cancer Research Center	-	249,594
Biomedical Prevention - Brazil 0102	93.855	1R01AI149627-01		-	6,036
Biomedical Prevention - Brazil 0103	93.855	1R01AI149627-01		-	8,651
CFAR HIV Prevention Cohort Pilot 0101	93.855	12024sc	Regents of the University of California-San Francisco	-	21,617
COVID-19 Prevention Network (CoVPN) 0101	93.855	1033147	Fred Hutchinson Cancer Research Center	-	49,667
COVID-19 - HVTN 405 0101	93.855	1029085	Fred Hutchinson Cancer Research Center	-	1,277
COVID-19 - CoVPN 3002 0101	93.855	1035261	Fred Hutchinson Cancer Research Center	-	521,451
HPTN 0910101	93.855	PO20001163	Family Health International	-	369,491
HOPE UCSF 0101	93.855	13082sc		-	5,134
AMBER 0102	93.855	1-312-0217681-6623 IL	RTI International	-	77,617
			Allergy and Infectious Diseases Research Total	987,155	3,372,658
Drug Abuse and Addiction Research Programs					
SHARP Research Program 0109	93.279	1R25DA043441		3,016	132,086
COPING 0105	93.279	R01DA040189		57,112	264,930
K24 Patient Oriented Substance Abuse Research Assisting Opioid Chronic Pain & HIV 0205	93.279	7801	San Francisco Department of Public Health	-	11,343
HIV-HCV Testing 0105	93.279	GG010654	Columbia University	-	28,180
REBOOT 2 NIH0104	93.279	1R01DA045690		394,364	688,240
REBOOT 2 NIH0105	93.279	1R01DA045690		-	104,013
INOD 0104	93.279	2-312-0216525-6546 IL	RTI International	-	95,671
PrEP Intervention for People Who Inject Methamphetamine 0102	93.279	1R01DA051850		108,668	708,945
Mirtazapine for Methamphetamine Use Disorder Drug-Drug Interaction Study (M3) 0102	93.279	1U01DA051080		907,045	1,091,482
MUSC CTN PEER Study-0102	93.279	A00-322-S003	Medical University of South Carolina	-	37,818
MUSC CTN PEER Study-0103	93.279	A00-322-S003	Medical University of South Carolina	-	14,199
NIDA-Rapid Response Fentanyl Test Strips 0102	93.279	2-312-0217584-66279L	RTI International	-	148,944
hNT: Intermittent Naltrexone for Methamphetamine Use	93.279	896	Regents of the University of California-San Francisco	-	122,948
Integrated Care and Treatment for Severe Infectious Diseases and Substance Use Disorders among Hospitalized Patients 0101	93.279	902	University of Miami	-	11,259
A mixed-methods study of polysubstance use to inform opioid overdose prevention;	93.279	904	RTI International	-	9,354
			Drug Abuse and Addiction Research Programs Total	1,470,205	3,469,412

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Federal grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Trans-NIH Research Support					
Better THAN / Say WHEN 0384.0104	93.310	384	Regents of the University of California-San Francisco	-	85,471
			Trans-NIH Research Support Total	-	85,471
Nursing Research					
HIV PrEP Cascade 0104	93.361	10382sc	Regents of the University of California-San Francisco	-	9,043
			Nursing Research Total	-	9,043
Community Health Workers for Public Health Response and Resilient					
RI-CTC CHW Training	93.495	62595C	Rhode Island Department of Health Care Transformation Collaborative Rhode Island	-	19,141
			Resilient Total	-	19,141
HIV Care Formula Grants					
PHASTT 0104	93.917	1000010711	San Francisco Department of Public Health	-	21,920
DOT Diary (D2) 0104	93.917	1000010711	San Francisco Department of Public Health	-	109,073
			HIV Care Formula Grants Total	-	130,993
			Subtotal United States Department of Health and Human Services	2,702,983	8,901,987
			Research and Development Cluster	\$ 2,702,983	\$ 8,901,987
			Total	\$ 1,301,796,843	\$ 1,502,964,258

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Public Health Foundation Enterprises, Inc., DBA Heluna Health (the “Organization” or “Heluna Health”) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The Organization did not elect the option to use the 10% de minimus indirect cost rate for any of the U.S. government funded programs during the year ended June 30, 2022.

(3) Contingencies

Grant monies received and disbursed by the Organization are for specific purposes and are subject to an audit by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the Organization does not believe that such disallowances, if any, would have a material effect on the financial position of the Organization.

AUDIT RESULTS

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified opinion

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? No
- Significant deficiencies identified? None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.268	Immunizations CoAg and Vaccines for Children Program
93.317	Emerging Infections Programs
Research and Development Cluster	Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$4,508,893

Auditee qualified as low-risk auditee? Yes

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022**

Section II - Financial Statements Findings

None reported

Section III - Federal Award Findings and Questioned Costs

None reported